

THE CITY OF MORGANTOWN, WV
BUSINESS & OCCUPATION TAX RETURN (GROSS INCOME)

REMIT TAX RETURN AND PAYMENT TO:
FINANCE DEPARTMENT
389 SPRUCE STREET
MORGANTOWN, WV 26505

BY THE JOB

(CHECK ONE)

INDIVIDUAL _____
PARTNERSHIP _____
CORPORATION _____
OTHER _____
SPECIFY _____

1. PHONE # _____

2. WHEN BUSINESS BEGAN _____

3. IF BUSINESS SOLD OR DISPOSED OF DURING THIS PERIOD
WHEN _____
TO WHOM _____
ADDRESS _____

| ITEM | GROSS TAXABLE INCOME | RATE PER \$100 | TAX DUE | CREDITS | NET PAYABLE |
|---|---|---|---------|---------|-------------|
| A. MANUFACTURED PRODUCTS | | \$ 0.30 | | n/a | |
| B. RETAILERS, RESTAURANTS, ETC. | | \$ 0.50 | | n/a | |
| C. PUBLIC SERVICE OR UTILITY | | \$ 3.00 | | n/a | |
| D. CONTRACTING | | MUST COMPLETE SCHEDULE C ON BACK | | | |
| | | \$ 2.00 | | n/a | |
| E. AMUSEMENTS | | \$ 0.50 | | n/a | |
| F. RENTS, ROYALTIES, ETC. | TOTAL FROM SCHEDULE A ON BACK (INSERT BELOW) | MUST COMPLETE SCHEDULE A ON BACK | | | |
| | | \$ 1.00 | | n/a | |
| G. SERVICE BUSINESS OR CALLING | | \$ 1.00 | | n/a | |
| H. BANKING (COMPLETE ENCLOSED SCHEDULE B) | | \$ 1.00 | | n/a | |
| I. WHOLESALE AND JOBBERS | | \$ 0.15 | | n/a | |
| OTHER. (SEE LIST BELOW) * | | | | | |
| SPECIFY | | | | | |
| TOTAL TAX COMPUTED | | | | | |
| PENALTY 5% FOR FIRST 30 DAYS DELINQUENT AND 1% FOR EACH ADDITIONAL 30 DAYS | | | | | \$ |
| INTEREST AT THE RATE OF 8% PER ANNUM FROM DUE DATE OF RETURN | | | | | \$ |
| PREVIOUS BALANCE OR OVERPAYMENT | | | | | |
| TOTAL AMOUNT DUE (MAKE CHECKS PAYABLE TO CITY OF MORGANTOWN) | | | | | |

| *OTHER CLASSIFICATIONS | RATE PER \$100 | CREDITS | CREDIT CARD PAYMENTS | |
|-------------------------------|----------------|----------|---|------------------------------|
| ITEMS | | | (CIRCLE ONE) MASTER CARD OR VISA AMOUNT \$ _____ | |
| | | | CARD # _____ | |
| | | | CARD EXP. ____/____ | SECURITY CODE FROM BACK ____ |
| J. HMO | \$ 0.50 | \$ 3.44 | | |
| K. QUARRIED OR MINED PRODUCTS | \$ 0.30 | \$ 2.00 | | |
| L. OIL, NATURAL GAS | \$ 0.30 | \$ 15.00 | | |
| M. OTHER NATURAL RESOURCES | \$ 0.30 | \$ 2.00 | | |
| | | | SIGN NAME | PRINT NAME |

DECLARATION

I DECLARE UNDER THE PENALTIES OF PERJURY, THAT THIS RETURN (INCLUDING ANY ACCOMPANYING SCHEDULES) HAS BEEN EXAMINED BY ME AND TO THE BEST OF MY KNOWLEDGE AND BELIEF, IS A TRUE, CORRECT, AND COMPLETE RETURN OF THE BUSINESS TRANSACTED DURING THE PERIOD COVERED BY THIS RETURN.

DATE

SIGNATURE OF TAXPAYER

TITLE OF TAXPAYER

SCHEDULE C - CONTRACTING BUSINESS
(ATTACH ADDITIONAL SHEET, IF NECESSARY).

[illegible]

CARRY TOTAL TO GROSS TAXABLE
INCOME LINE D ON FRONT OF
RETURN

INSTRUCTIONS

1. "Business" as used in the ordinance setting up this tax structure includes all activities engaged in or caused to be engaged in with object of gain of economic benefit, either direct or indirect.
2. Total gross income means the **gross receipts** of the taxpayer received as compensation for personal services or derived from trade, business, commerce, or sales, **without any deductions** for the cost of property sold, cost of materials used, labor costs, taxes, royalties, interest and discounts paid, or sums paid to independent contractors, subcontractors, or persons furnishing services or property used, or any other expenses whatsoever.
3. Gross income **should not include** Federal or State excise and sales taxes imposed on the consumer and held in trust as an agent of the imposing government; City amusement tax imposed on the purchaser of amusements and to be remitted to the City; identified and documented bad debts originally reported as "gross income" and upon which tax has been previously paid.

For inquiries or assistance: (304)284-7488.